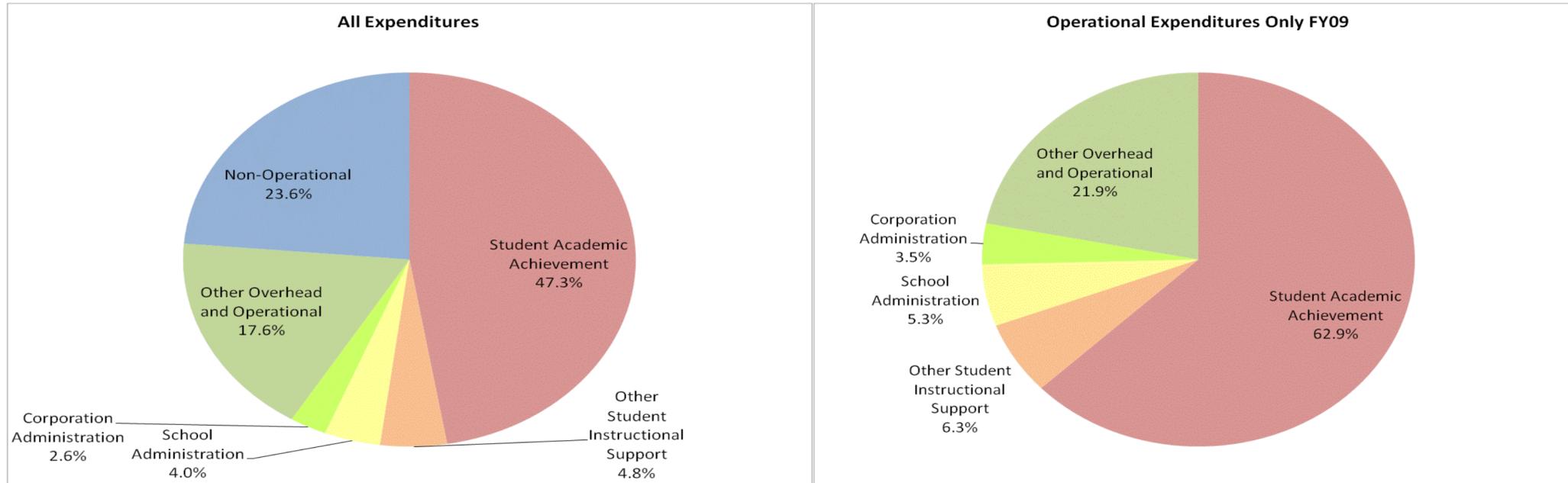


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
M S D Southwest Allen County (125)**

M S D Southwest Allen County (125)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$24,108,095	46.7%	\$36,852,482	50.4%	\$37,733,017	50.6%	\$34,721,261	47.3%
Student Instructional Support	\$3,011,234	5.8%	\$4,738,520	6.5%	\$5,538,939	7.4%	\$6,422,617	8.8%
Overhead and Operational	\$8,209,374	15.9%	\$13,037,201	17.8%	\$14,002,460	18.8%	\$14,875,102	20.3%
Nonoperational	\$16,329,577	31.6%	\$18,552,290	25.4%	\$17,369,988	23.3%	\$17,339,932	23.6%
Grand Total	\$51,658,280		\$73,180,493		\$74,644,404	0%	\$73,358,913	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	52.5%	56.8%	58.0%	56.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
M S D Southwest Allen County (125)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$70,352	\$109,484	\$576,109		> 500%	426%
	11100 Regular Programs; Elementary	\$6,277,335	\$8,337,261	\$10,207,330	\$10,602,807	69%	27%	4%
	11200 Regular Programs; Middle/Junior High	\$3,478,918	\$4,035,301	\$5,064,583	\$5,815,324	67%	44%	15%
	11300 Regular Programs; High School	\$4,102,942	\$5,862,536	\$7,083,258	\$7,433,774	81%	27%	5%
	11430 Vocational Education; Distributive Education	\$167,600	\$109,096	\$201,924	\$256,845	53%	135%	27%
	11450 Vocational Education; Consumer and Homemaking	\$179,325	\$209,486	\$260,495	\$311,000	73%	48%	19%
	11480 Vocational Education; Industrial Education A	\$173,291	\$204,524	\$249,287	\$293,287	69%	43%	18%
	11520 Vocational Education; Area School Participation	\$0	\$0	\$0	\$431,597			
	11630 Regular Programs; Alternative Education Programs; High School	\$155,188	\$201,882	\$46,324	\$169,115	9%	-16%	265%
	11910 Other Regular Programs; Competency Testing	\$1,800	\$2,175	\$8,997	\$1,283	-29%	-41%	-86%
	12110 Gifted And Talented; Gifted and Talented	\$422,474	\$454,006	\$673,230	\$862,393	104%	90%	28%
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$1,125,876	\$2,531,187			125%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$545,294	\$1,065,676			95%
	12310 Physical Impairment; Orthopedic Impairment	\$50	\$0	\$0	\$0	-100%		
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$37,952	\$71,311			88%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$60,165	\$92,103			53%
	12350 Physical Impairment; Homebound	\$9,427	\$21,401	\$25,569	\$33,588	256%	57%	31%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$217,403	\$295,186			36%
	12510 Culturally Different; Communication Disorders	\$124,747	\$198,314	\$256,790	\$80,676	-35%	-59%	-69%
	12710 Equal Opportunity At Risk	\$52,292	\$68,732	\$87,208	\$95,265	82%	39%	9%
	12900 Other Special Programs	\$3,365,678	\$4,775,354	\$2,840,545	\$757,676	-77%	-84%	-73%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$14,281	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$0	\$0	\$120			
	14100 Summer School Programs; Elementary	\$127,623	\$71,764	\$38,453	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$42,598	\$23,518	\$6,278	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$157,099	\$131,672	\$154,785	\$136,285	-13%	4%	-12%
	16100 Remediation Testing	\$13,388	\$11,191	\$13,915	\$12,644	-6%	13%	-9%
	16200 Preventive Remediation	\$143,203	\$198,299	\$255,864	\$317,029	121%	60%	24%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$133,255	\$393,132	\$370,465	\$0	-100%	-100%	-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$77,899	\$0	\$0	\$0	-100%		
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$74,504	\$122,486	\$0	\$0	-100%	-100%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$5,329	\$0	\$0	\$0	-100%		
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$287	\$0	\$0		-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$64,546	\$36,654	\$21,274	\$14,177	-78%	-61%	-33%
	22130 Improvement of Instruction; Instructional Staff Training	\$6,672	\$71,890	\$82,121	\$225,819	> 500%	214%	175%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$92,320	\$85,436	\$165,441	\$284,452	208%	233%	72%
	22220 Library/Media Services; School Library	\$616,232	\$657,537	\$723,027	\$744,846	21%	13%	3%
	22230 Library/Media Services; Audiovisual	\$26,575	\$32,466	\$28,418	\$20,873	-21%	-36%	-27%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$112,101	\$504	\$538	\$460	-100%	-9%	-15%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$77	\$1,176	\$811		> 500%	-31%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$54,901	\$2,200			-96%
	22360 Instruction, Related Technology; Network Support	\$0	\$622,663	\$726,462	\$0		-100%	-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$155,592	\$323,736			108%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$1,250			
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$0	\$797	\$858,432			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$0	\$1,925			
	26497 2007 Account Code - Teachers Retirement Fund	\$829,878	\$1,134,493	\$809,874	\$0			
Student Academic Achievement Total		\$21,048,567	\$28,144,489	\$32,711,094	\$34,721,261	65%	23%	6%
Student Instructional Support								
	21140 Attendance and Social Work Services; Pupil Accounting	\$12,968	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$777,939	\$1,028,717	\$978,297	\$1,322,957	70%	29%	35%
	21340 Health Services; Nurse Services	\$163,343	\$259,293	\$348,323	\$438,828	169%	69%	26%
	21390 Health Services; Other Health Services	\$3,405	\$25,595	\$3,182	\$3,031	-11%	-88%	-5%
	21430 Psychological Counseling	\$0	\$0	\$224,979	\$420,014			87%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$413,762			
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$0	\$56,875	\$118,583			108%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$74,840	\$160,158			114%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$171,264	\$339,942			98%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$1,650	\$93,011	\$141,834		> 500%	52%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$140,594	\$126,829			-10%
	21990 Other Support Services, Students; Other Student Services	\$0	\$46,670	\$53,793	\$466		-99%	-99%
	24100 Office of The Principal	\$1,465,755	\$1,988,452	\$2,529,923	\$2,749,563	88%	38%	9%
	24900 Other Support Services, School Administration	\$139,698	\$173,710	\$180,454	\$186,651	34%	7%	3%
Student Instructional Support Total		\$2,563,108	\$3,524,087	\$4,855,535	\$6,422,617	151%	82%	32%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$39,781	\$46,096	\$39,697	\$38,178	-4%	-17%	-4%
	23150 Board of Education; Legal Services	\$73,548	\$84,338	\$95,868	\$102,806	40%	22%	7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
M S D Southwest Allen County (125)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	23160 Board of Education; Promotion Expenses	\$5,725	\$7,603	\$10,942	\$14,612	155%	92%	34%
	23190 Board of Education; Other Governing Body Services	\$5,490	\$0	\$0	\$0	-100%		
	23210 Executive Administration; Office of The Superintendent	\$365,315	\$402,223	\$557,101	\$599,955	64%	49%	8%
	23220 Executive Administration; Community Relations	\$77,022	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$21,973	\$19,793	\$16,530	\$17,328	-21%	-12%	5%
	25110 Fiscal Services; Office of The Business Manager	\$447,597	\$418,557	\$637,338	\$497,312	11%	19%	-22%
	25191 Other Fiscal Services; Refund of Revenue	\$1,614	\$64	\$144	\$545	-66%	> 500%	279%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$45			
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$273	\$0			-100%
	25199 Other Fiscal Services; Other	\$0	\$0	\$877	\$2,673			205%
	25720 Personnel Services; Recruitment and Placement	\$144,292	\$195,930	\$251,014	\$281,978	95%	44%	12%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$50,785	\$110,503			118%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$30,882	\$66,029			114%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$62,050	\$141,326			128%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$29,683	\$63,191			113%
	25950 Other Assessments	\$0	\$0	\$45,868	\$0			-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,052,588	\$3,696,282	\$4,404,357	\$4,875,564	60%	32%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$248,721	\$89,267	\$116,394	\$123,761	-50%	39%	6%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$492,993	\$1,660,173	\$857,593	\$704,448	43%	-58%	-18%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$25,109	\$12,796	\$14,508	\$22,299	-11%	74%	54%
	26600 Operation and Maintenance of Plant Services; Security Services	\$19,851	\$26,500	\$693	\$32,250	62%	22%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$24,887	\$221,690	\$217,724	\$220,659	> 500%	0%	1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$568,577	\$1,180,686			108%
	27010 Student Transportation; Service Area Direction	\$132,607	\$206,637	\$345,551	\$1,132,539	> 500%	448%	228%
	27100 Student Transportation; Vehicle Operation	\$574,244	\$838,855	\$1,139,588	\$1,324,686	131%	58%	16%
	27200 Student Transportation; Monitoring Services	\$36,962	\$75,253	\$89,152	\$90,079	144%	20%	1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$264,149	\$504,129	\$622,866	\$761,419	188%	51%	22%
	27400 Student Transportation; Purchase of School Buses	\$272,220	\$672,684	\$639,590	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$33,008	\$37,749	\$41,459	\$38,979	18%	3%	-6%
	27700 Student Transportation; Contracted Transportation Services	\$5,016	\$0	\$3,347	\$6,178	23%		85%
	27900 Student Transportation; Other Student Transportation Services	\$13,013	\$46,072	\$9,675	\$1,703	-87%	-96%	-82%
	27910 Student Transportation; Bus Driver Training	\$206	\$2,126	\$390	\$0	-100%	-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$62,996	\$51,904	\$76,632	\$1,298,323	> 500%	> 500%	> 500%
	31200 Food Services Operations; Food Preparation and Dispensing	\$398,063	\$647,702	\$768,999	\$1,058,850	166%	63%	38%
	31400 Food Services Operations; Food Purchases	\$622,012	\$895,605	\$501,050	\$0	-100%	-100%	-100%
	31900 Other Food Services	\$9,522	\$118,389	\$820,909	\$66,200	> 500%	-44%	-92%
Overhead and Operational Total		\$7,470,524	\$10,978,417	\$13,068,102	\$14,875,102	99%	35%	14%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$25,000	\$0	\$1,813		-93%	
	33400 Athletic Coaches	\$108,962	\$204,825	\$229,519	\$235,568	116%	15%	3%
	33910 High School Band Uniforms	\$2,600	\$3,225	\$5,000	\$5,000	92%	55%	0%
	33930 Latch Key Kid Program	\$93,252	\$144,780	\$64,803	\$0	-100%	-100%	-100%
	33940 Child Care Services	\$0	\$0	\$80,866	\$169,168			109%
	33990 Other Community Services; Other	\$340	\$1,958	\$15,743	\$12,807	> 500%	> 500%	-19%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$476,573	\$473,126	\$947,830	\$540,123	13%	14%	-43%
	43000 Facilities Acquisition and Construction; Professional Services	\$145,985	\$66,805	\$81,268	\$18,643	-87%	-72%	-77%
	45100 Building Acquisition, Construction and Improvements	\$3,647,430	\$3,557,758	\$1,207,701	\$985,598	-73%	-72%	-18%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,244,287	\$2,055,694	\$1,949,319	\$2,479,026	99%	21%	27%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$92,602	\$28,339	\$158,893	\$59,834	-35%	111%	-62%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$200,000	\$220,000	\$230,000		15%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$230,851	\$209,331	\$196,808		-15%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$313,552	\$87,546	\$325,118	\$289,169	-8%	230%	-11%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$10,065,279	\$11,346,915	\$10,426,696	\$8,416,084	-16%	-26%	-19%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,386,980	\$3,700,277			167%
	54200 Common School Fund; Principal	\$98,084	\$0	\$0	\$0	-100%		
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$75	\$14			-81%
	60700 Nonprogramed Charges; Scholarships	\$0	\$8,018	\$0	\$0		-100%	
Nonoperational Total		\$16,288,946	\$18,434,839	\$17,309,142	\$17,339,932	6%	-6%	0%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$460,462	\$579,349	\$298,025	\$0			
	26492 2007 Account Code - Social Security	\$1,786,168	\$2,371,453	\$1,216,552	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$12,633	\$171,497	\$89,148	\$0			
	26494 2007 Account Code - Group Insurance	\$1,894,117	\$8,005,658	\$4,543,417	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$9,305	\$3,530	\$11,536	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$124,451	\$967,172	\$541,852	\$0			
Prorated By Fund Total		\$4,287,136	\$12,098,660	\$6,700,531	\$0			